

State of California
BOARD OF EQUALIZATION
ALCOHOLIC BEVERAGE TAX REGULATIONS

Regulation 2538. BEER AND WINE IMPORTERS.

Reference: Sections 32151, 32171, 32173, 32174, 32175, 32176, 32251, 32251.5, 32452, Revenue and Taxation Code.

Every licensed beer and wine importer shall, on or before the fifteenth day of each and every month, or, on or before the fifteenth day of the month following the close of such other reporting period authorized by the board, file with the board at Sacramento, a tax return on the form prescribed by the board of all sales of beer or wine for the preceeding reporting period, together with such other information as is required on such form.

A wine grower holding both a winegrower's license and a beer and wine importer's license shall include the total imports of wine for the reporting period on the "Winegrower's Tax Return".

A beer manufacturer holding both a beer manufacturer's license and a beer and wine importer's license shall include the total imports of beer on the "Tax Return of Beer Manufacturer".

Every licensed beer and wine importer shall on or before the fifteenth day of the month following the close of each reporting period, file BOE 269-A.

History: Effective April 17, 1955.

Amended September 5, 1969.

Amended December 15, 1975, effective January 1, 1976.

Amended December 8, 1970, effective January 15, 1971.

Amended October 19, 1988, effective January 14, 1989. Amended to delete paragraph regarding SBE Form 259 which is no longer required.

Amended November 13, 2002, effective March 6, 2003. Amended second and third paragraphs to clarify return reporting requirements when a taxpayer holds two types of licenses.